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B.Com SEM VI

22-23

Question Papers

Total No. of Printed Pages:02

T.Y.B.com Semester VI (CBCS) Ordinance
EXAMINATION APRIL 2023
Human Resource Management (CC 17)

26 APR 2023

[Time: 2 Hours]

[Max. Marks:80]

- Instructions:**
- 1) All questions are **compulsory**, however internal choice is available.
 - 2) Answer sub questions in **Q.1** and **Q.2** in not more than **100** words each.
 - 3) Answer **Q.3** to **Q.6** in not more than **400** words each.
 - 4) Figures to the **right** indicate marks assigned to the questions.

Q.1 Write short notes on the following (**any four**)

(4x4=16)

- a) Concept of Job Analysis
- b) Recruitment
- c) Any two methods of Job Design
- d) Employee Empowerment
- e) Any four advantages of Profit Sharing
- f) Concept of Workers Participation Management

Q.2 Write short notes on the following (**any four**)

(4x4=16)

- a) Employee Branding
- b) Business Process Re-engineering
- c) Any four measures of labour turnover
- d) Role of Human Resource Manager in creating Innovation Culture
- e) Any four functions of Trade Union
- f) Government as labour welfare agency

Q.3 A. What is Human Resource Planning? Explain any seven objectives.

(12)

OR

B. Explain the various methods of data collection for Job Analysis.

(12)

Q.4 A. Explain the barriers to Employee Empowerment?

(12)

OR

B. What is Profit-Sharing Scheme? Explain any seven limitations of Profit Sharing Scheme.

(12)

Q.5 A. Explain the weaknesses of Indian Trade Unions.

(12)

OR

B. What is Labour Absenteeism? Explain the causes of Absenteeism.

(12)

Q.6 A. Explain the need for Innovation in Human Resource Management.

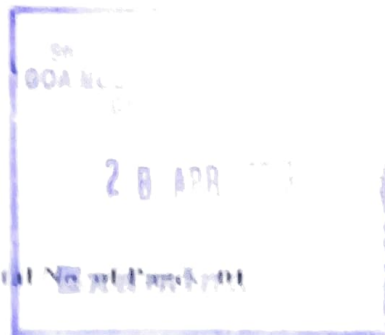
(12)

OR

B. Explain the challenges of Human Resource Manager in the changing environment.

(12)

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Roll No:

Total No. of Questions: 06

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B. Com Repeat Semester End Examination

International Economics - CC 18

Semester No: VI

CBCS Ordinance

(30% Syllabus)

Duration: 02 Hrs

Maximum Marks: 80

Instructions:

1. All questions are compulsory
2. Answer sub-questions in question 1 and 2 in not more than 100 words each
3. Answer questions 3 to 6 in not more than 400 words
4. Figures to the right indicate maximum marks to the question

Q.1 Answer any four of the following

(4X4=16 Marks)

- a) What does international trade mean?
- b) Explain terms of trade.
- c) Write on arguments for free trade v/s protectionism.
- d) Explain sanitary & phyto-sanitary measures.
- e) Explain structures of balance of payments.
- f) Explain different types of BoP disequilibrium.

Q.2 Answer any four of the following

(4X4=16 Marks)

- a) What is foreign exchange rate?
- b) Write a note on concept of convertibility of rupee on current and capital account.
- c) What is managed floating exchange rate system?
- d) Explain composition of foreign investment.
- e) Write a note on impact of FPI on capital markets and the exchange rate.
- f) What are the operational characteristics of MNC?

Q.3 A) What are the features of international trade?

(12 Marks)

OR

Q.3 B) Explain different types of tariffs.

(12 Marks)

Q.4 A) What are the causes of BoP disequilibrium?

(12 Marks)

OR

Q.4 B) Explain corrective measures of BoP disequilibrium.

(12 Marks)

Q.5 A) What are the features of foreign exchange market?

(12 Marks)

OR

Q.5 B) Discuss the factors influencing short-term exchange rates.

(12 Marks)

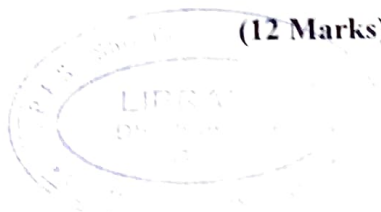
Q.6 A) What are the determinants of FDI?

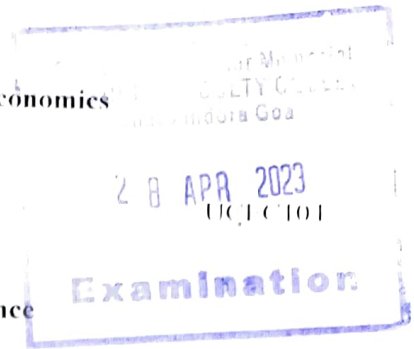
(12 Marks)

OR

Q.6 B) What are the entry modes adopted by MNC?

(12 Marks)





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**T.Y.B.com Semester VI (CBCS) Ordinance
EXAMINATION APRIL 2023
International Economics**

[Time: 2 Hours]

[Max. Marks:80]

- Instructions:**
1. All questions are compulsory.
 2. Answer sub-questions in question 1 and 2 in not more than 100 words each.
 3. Answer questions 3 to 6 in not more than 400 words.
 4. Figures to the right indicate maximum marks to the question.

- Q1 Answer **any four** of the following: (4x4=16)
- a) Define the concept of protectionism.
 - b) Describe the meaning of disequilibrium in Balance of Payment (BOP).
 - c) Explain the concept of convertibility of rupee on current account.
 - d) Write a note on Product life cycle theory of international trade.
 - e) Describe the flexible exchange rate system.
 - f) State any four gains from international trade.

- Q2 Answer **any four** of the following: (4x4=16)
- a) State any four features of foreign exchange market.
 - b) Write a note on Free Trade Agreement.
 - c) Write a note on Multinational corporations (MNCs).
 - d) Explain the impact of Foreign Portfolio Investment (FPI) on capital markets.
 - e) Write a brief note on speculation.
 - f) Briefly explain Licensing as entry mode of MNCs.

- Q3 A) Explain in detail the three concepts of Terms of Trade used in international trade. 12

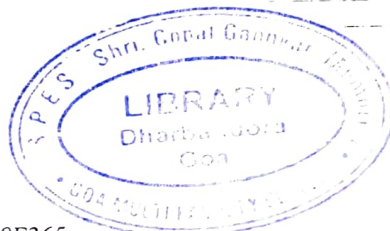
OR

- B) Explain the following Non-Tariff Barriers (NTBs): 12
1. Exchange control.
 2. Voluntary Export Restraints.
 3. Anti-dumping duties.

- Q4 A) Explain the factors influencing short term exchange rates in a country. 12

OR

- B) Explain any three measures for correcting disequilibrium in Balance of Payments. 12



Q5 A) Explain any three determinants of Foreign Portfolio Investments (FPI)

12

OR

B) Explain the following entry modes adopted by Multinational corporations (MNCs)

12

1. Franchising.
2. Joint-ventures.
3. Mergers and acquisitions.

Q6 A) Write a detail note on:

12

1. TRIPs
2. TRIMs
3. Market Access.

OR

B) Explain the meaning of regional economic cooperation and describe any five reasons for its growth in the recent times.

12

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T.Y.B.Com Semester VI (CBCS) Ordinance
EXAMINATION MAY 2023
Cost & Management Accounting(DSE 7) Major VII - Advanced Cost Accounting II

[Time: 2 Hours]

[Max. Marks:80]

- Instructions:**
- 1) Question No. 1 is compulsory.
 - 2) Answer **any three** questions from Question No. 2 to Question No. 6.
 - 3) Figures to the right indicate marks to the question/sub-question.

Q.1 A product passes through two processes before it is transferred to finished stock. The following information is obtained for the month of March 2019. 20

Particulars	Process 1 (Rs.)	Process 2 (Rs.)	Finished Stock (Rs.)
Opening Stock	7,500	9,000	22,500
Direct Material	15,000	15,750	-
Direct Wages	11,200	11,250	-
Production Overheads	10,500	4,500	-
Closing Stock	3,700	4,500	11,250
Profit percentage (%) on transfer price to the next process	25%	20%	-
Inter-process profit for opening stock	-	1,500	8,250

Stocks in processes are valued at prime cost and finished stock has been valued at the price at which it was received from Process II. The sales during the period were Rs 1,40,000. Prepare Process cost accounts and finished stock account showing the profit element at each stage.

- Q.2 Deluxe Construction Ltd. commenced a contract on 1st April, 2018. The total contract was for Rs. 49,21,875. It was decided to estimate the total profit on the contract and to take to the credit of Profit and Loss Account that proportion of estimated profit on cash basis which work completed bore to the total contract. Actual expenditure for the period from 1st April, 2018 to 31st March 2019 and estimated expenditure for the period from 1st April 2019 to 30th September, 2019 are given below. 20

	01.04.2018 to 31.03.2019 (Actual) (Rs.)	01.04.2019 to 30.09.2019 (Estimated) (Rs.)
Materials	7,76,250	12,99,375
Labour: Paid	5,17,500	6,18,750
Prepaid	37,500	-
Outstanding	12,500	5,750
Plant Purchased	4,00,000	-
Expenses: Paid	2,25,000	3,75,000
Outstanding	25,000	10,000
Prepaid	15,000	-
Plant returned to store (historical cost)	1,00,000 (on 30 th September, 2018)	3,00,000 (on 30 th September, 2019)
Materials at site	82,500	42,500
Work certified	22,50,000	Full
Work uncertified	25,000	-
Cash received	18,75,000	-

The plant is subject to annual depreciation at the rate of 25% on written down value method. The contract is likely to be completed on 30th September, 2019.

Prepare:

- Contract account for the period from 01.04.2018 to 31.03.2019.
- Estimated contract account for the entire period from 01.04.2018 to 30.09.2019

- Q.3 The cost ledger of a company shows the following balances as on 31st March, 2018. 20

Particulars	Debit (Rs.)	Credit (Rs.)
Work in Progress Control Account	7,840	
Finished Stock Ledger Control Account	5,860	
Stores Ledger Control Account	10,500	
General Ledger Adjustment Account		24,800

Transactions for the year 2018-2019 are as follows:

Particulars	Rs.
Direct wages	
Indirect wages	61,200
Factory overheads allocated to production	2,800
Administration overheads allocated	18,700
Stores issued to production	6,200
Cost of goods finished during the year	39,300
Cost of finished goods sold (no stock was left at the year end)	1,20,000
Stores purchased	1,32,000
Stores issued to factory repair order	36,000
Carriage inward on stores issued for production	1,500
Factory expenses	600
Administrative expenses	14,000
Sales	6,000
	1,32,000

You are required to prepare the following ledger accounts under non-integrated accounting system.

- a) General Ledger Adjustment Account b) Work-in-Progress Control Account
 c) Stores Ledger Control Account d) Finished Goods Control Account

- Q.4 A. What is uniform costing? Explain the advantages (any four) and limitations (any four) of a uniform costing system. **10**
- B. Journalise the following transactions assuming that cost and financial accounts are integrated. **10**

	Amount (Rs.)
Raw materials purchased on credit	20,000
Direct materials issued to production	15,000
Wages paid (30% indirect)	12,000
Wages charged to production	9,500
Selling and distribution expenses incurred	2,000
Finished product (at cost)	20,000

- Q.5 A. Discuss the advantages (any five) and limitations (any five) of inter-firm comparison. **10**

- B. From the following details prepare (i) Statement of equivalent production (ii) Statement of Cost and (iii) Statement of Evaluation using FIFO Method.
Opening work-in-progress (2,000 unites)

10

	Amount (Rs.)	Amount (Rs.)
Materials (100% complete)	5,000	
Labour (60% complete)	3,000	
Overheads (60% complete)	<u>1,500</u>	9,500
Units introduced into the process	8,000 units	
There are 2,000 units in progress and the stage of completion is estimated to be as follows: Materials - 100% Labour - 50% Overheads - 50% 8,000 units are transferred to the next process. The process costs for the period are as follows: Materials Rs. 1,00,000 Labour Rs. 78,000 Overheads Rs. 39,000		

Q.6 Write short notes (**any four**)

20

- Objectives and limitations of inter-process profits.
- Escalation Clause in Contract Account
- Steps in implementation of activity based costing
- Types of responsibility centres
- Contents of uniform costing manual



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T.Y.B.Com Semester VI (CBCS) Ordinance
EXAMINATION May 2023
COST AND MANAGEMENT ACCOUNTING MAJOR VI
Cost and Management Audit

[Time:2 Hours]

[Max. Marks:80]

Instructions:

1. All questions are **compulsory**; however internal choice is available.
2. Answer sub-questions in **Question No.1** and **Question No.2** in not more than **100 words each**
3. Answer **Question No.3** to **Question No.6** in not more than **400 words each**
4. Figures to the **right** indicate maximum marks allotted to questions/sub-questions

Q1 Answer any four of the following: 16

- a. Social audit
- b. Energy audit
- c. Books of accounts to be maintained by company
- d. Criminal liability of a cost auditor
- e. Professional responsibilities of a cost auditor
- f. Disqualification of a cost auditor

Q2 Answer any four of the following: 16

- a. Cost audit working papers
- b. Internal audit
- c. End uses of cost audit report
- d. Distinguish between notes and qualifications to the report
- e. Preservation of cost accounting records
- f. Necessity of cost audit

Q3 A) Distinguish between cost audit and financial audit. 12

OR

B) Explain the scope of cost audit. 12



- Q4** A) Explain the rights & duties of a cost auditor. **12**
- OR**
- B) Explain the status of a cost auditor. **12**
- Q5** A) Explain familiarisation with the company and the production process. **12**
- OR**
- B) Explain the techniques of cost audit. **12**
- Q6** A) Cost audit is an aid to the management. Explain **12**
- OR**
- B) Enumerate the points to be considered for maintaining the records of raw materials & production records. **12**